



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4631

September 3, 2009

Mr. Michael B. Cranfill  
Chief Executive Officer  
Shimoda Marketing, Inc.  
116 West McLeroy Blvd.  
Saginaw, Texas 76179

**Re: Shimoda Marketing, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**File No. 000-53378**

Dear Mr. Cranfill:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief